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8 IN THE UNITED STATES DISTRICT COURT  
9 FOR THE NORTHERN DISTRICT OF CALIFORNIA  
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11 JEAN-CHRISTOPHE LIEBESKIND, et al.,

No. C-07-3962 MMC

12 Plaintiffs,  
13 v.

14 ALLIANCE TITLE CO.,  
15 Defendant

**ORDER SETTING BRIEFING SCHEDULE  
RE: ALLIANCE TITLE CO.'S CLAIM  
AGAINST INTERNAL REVENUE  
SERVICE; CONTINUING CASE  
MANAGEMENT CONFERENCE**

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17 ALLIANCE TITLE CO.,  
18 Cross-complainant,

19 v.

20 JEAN-CHRISTOPHE LIEBESKIND, et al.,  
21 Cross-defendants

22 The Court is in receipt of the parties' Joint Case Management Conference Statement  
23 ("Statement"), filed January 18, 2008. The parties represent therein "all parties agree that  
24 10% of the gross proceeds are to be paid to the IRS . . . along with statutory interest."  
25 (See Statement at 5:20-22.) Further, the IRS requests therein the release of said monies  
26 and that it be dismissed from the instant action. (See id. at 8:14-15.)

27 The Court's jurisdiction over the instant matter is based on a federal question,  
28 specifically, Alliance Title Co.'s ("ATC") allegation that the IRS has a claim to some of the

1 funds at issue herein. All other claims alleged herein arise under state law, and they plainly  
2 predominate over the sole federal claim alleged.<sup>1</sup> See 28 U.S.C. § 1367(c)(2). Under the  
3 circumstances, the Court hereby sets the following briefing schedule as to the merits of the  
4 federal claim:

5 1. No later than February 8, 2008, the IRS shall file a declaration setting forth a  
6 calculation of the exact amount it seeks from the interpleaded funds, i.e., 10% of the gross  
7 proceeds plus interest at a specified daily amount. Additionally, in such declaration, the  
8 IRS shall state whether it has any opposition to the Court's entry of a judgment in favor of  
9 the IRS in such an amount and discharging ATC from any further liability to the IRS on any  
10 claim pertaining to the interpleaded funds.<sup>2</sup>

11 2. In the event any party objects to the calculation proffered by the IRS, that party,  
12 no later than February 15, 2008, shall meet and confer with the IRS in an attempt to  
13 resolve such issue. If any such meet and confer session is unsuccessful at resolving any  
14 dispute as to the calculation, the parties to such session shall file, no later than February  
15 22, 2008, file a joint statement setting forth the basis for the dispute.

16 The Case Management Conference is hereby CONTINUED from January 25, 2008  
17 to March 7, 2008. A Joint Case Management Statement shall be filed no later than  
18 February 29, 2008.

19 **IT IS SO ORDERED.**

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21 Dated: January 24, 2008

  
MAXINE M. CHESNEY  
United States District Judge

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26 <sup>1</sup>Indeed, the Statement is replete with references to a number of legal and factual  
27 disputes between ATC and plaintiffs, each of which pertains to a state law claim.

28 <sup>2</sup>Further, the IRS shall report whether the interpleaded funds are currently on deposit  
with the Clerk of the District Court.